

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA : CRIMINAL NO.
v. : DATE FILED:
LUIS MARTINEZ : VIOLATIONS: 18 U.S.C. §1343
(Wire Fraud- 11 Counts)

I N D I C T M E N T

_____ COUNT ONE

THE GRAND JURY CHARGES THAT :

1. At all times material to this Indictment, defendant LUIS MARTINEZ was a self-employed tax preparer working under the company name AVAL Multiservices, 3152 North Front Street, Philadelphia, PA.

THE SCHEME

2. From in or about January, 1999 through in or about August, 1999, defendant
LUIS MARTINEZ
devised and intended to devise a scheme to obtain money by means of false and fraudulent pretenses, representations, and promises.

It was part of the scheme that:

3. Defendant LUIS MARTINEZ prepared at least 15 tax returns for clients who paid him for this service.

4. Defendant LUIS MARTINEZ completed the returns and included his routing and bank account numbers on those returns before mailing them into the IRS for

processing.

5. The IRS then electronically deposited using wire communications in interstate commerce the refunds into the bank account of defendant LUIS MARTINEZ as directed by the routing and account numbers on the returns. The four returns that were not electronically deposited into defendant MARTINEZ' account were garnished to cover past child support and tax obligations of the taxpayers.

6. Defendant LUIS MARTINEZ falsely represented to at least 15 taxpayer clients that they would receive a tax refund of less than the refund that MARTINEZ had claimed for them on their tax returns.

7. The total amount of the refunds claimed by these 15 taxpayers whose payments defendant LUIS MARTINEZ directed to his account was \$20,320.55. The IRS electronically deposited \$11,968.55 into defendant MARTINEZ' account and retained \$8,352.00 to pay past child support and tax obligations. Defendant MARTINEZ dispersed approximately \$5,176.00 to taxpayers of the \$11,968.55 that was deposited into his account, falsely representing to the taxpayers that the taxpayers had received their full refund from the IRS.

COUNTS ONE THROUGH ELEVEN

____ 8. On or about each of the dates set forth below, in the Eastern District of Pennsylvania and elsewhere, defendant

LUIS MARTINEZ

for the purpose of executing the scheme described above, caused to be transmitted by

means of wire communication in interstate commerce the signals and sounds described below for each count, each transmission constituting a separate count:

COUNT	DATE	TAXPAYER	REFUND SENT FROM IRS TO MARTINEZ
1	3/19/99	Albert Adorno	\$210
2	3/19/99	Mildred Cardona	\$1,116
3	3/19/99	Jose Medina	\$208
4	3/26/99	Gorky Marte	\$329
5	3/26/99	Jose Salas	\$307
6	4/23/99	Helmuth Freistadt	\$559
7	4/30/99	Mohammed Mohanna	\$2,350
8	4/30/99	Orlando Trinidad Maria Campo	\$2,504
9	4/30/99	Juan Rivera	\$1,084
10	6/4/99	Miguel Fidel	\$1,264
11	8/20/99	Antonio Torres Ramona Rodriguez	\$2,037.55

In violation of Title 18, United States Code, Section 1343.

_____A TRUE BILL:

FOREPERSON

PATRICK L. MEEHAN
United States Attorney

